

All dates in red represent statutory requirements. All dates in blue represent agency rule requirements. All dates in green represent monthly division duties.

WYOMING TAX CALENDAR

Work Area	January	February	March	April	May	June	July	August	September	October	November	Effective Date: 05/13/05	December
Taxpayer	<b>Jan 1:</b> Rental or leased mobile machinery decal program. WS 31-18-207	<b>Feb 1:</b> If Private Railcar taxes and interest due are not paid, the Department may collect them by distress and sale of any property belonging to the delinquent owner. WS 39-13-108b)(v)  <b>Feb 15:</b> Exemption applications to be filed with county assessor for pollution and fire control equipment. Ch 16  <b>Feb 15:</b> Exemption applications to be filed with DOR for pollution and fire control equipment. Ch 16  <b>Feb 25:</b> Annual report for prior year mineral production to be filed with DOR, unless a written extension is granted (30 day extension for hard minerals, 60 day for oil & gas, Ch 6). WS 39-14-107a)(i)	<b>Mar 1:</b> Second installment of prior year property tax due (delinquent after May 10). WS 39-13-107b)(ii), 39-13-108b)(ii), 39-14-207, 307, 407, 607, 707b)(ii)  <b>Mar 1:</b> Taxpayers deadline to file a listing of taxable personal property with office of county assessor. May be extended to April 1. WS 39-13-103b)(v), 39-13-107a)(i)	<b>Apr 1:</b> Second half of public utility assessments due to DOR. WS 37-2-107  <b>Apr 1:</b> Report due to DOR by centrally assessed companies (maximum of upto 30 calendar days extension). WS 39-13-107a)(ii)(B), Ch 7  <b>Apr 1:</b> Report due to DOR by Oil and Gas producers whose current reported annual volume is in excess of 500,000 MCFs for gas or 50,000 BBLs for oil per county must provide estimate of taxable value to appropriate county assessor. Ch 8  <b>2nd Monday in May:</b> Qualified taxpayers may apply to county treasurer for property tax refund. WS 39-13-109c)(ii)(A)  <b>4th Mon in May:</b> Qualified veterans (or surviving spouse) may file for property tax exemption. WS 39-13-105c)  <b>May 1:</b> Railway company total mileage report for the cars of each company due to DOR (maximum of 30 calendar days extension). WS 39-13-103a)(v)(A)  <b>May 1:</b> Private railroad car companies annual reports to DOR (maximum of 30 calendar days extension). WS 39-13-107a)(ii)(A)  <b>On or before May 1:</b> All commercial coal transporters annually report and pay taxes due on total tons and miles in-state. WS 39-21-107a)(b)(b)  <b>4th Mon in May:</b> (Within 30 days after date or postmark date of assessment schedule, whichever is later) File objection on local assessments with board and county treasurer. File objection with assessor with reason. WS 39-13-102a)(i), 39-13-109b)(ii)	<b>May 1:</b> Report due to DOR by railroad and railcar companies (maximum of upto 30 calendar days extension). WS 39-13-107a)(ii)(A) & C), Ch 7 & 8  <b>May 1:</b> Oil and Gas producers whose current reported annual volume is in excess of 500,000 MCFs for gas or 50,000 BBLs for oil per county must provide estimate of taxable value to appropriate county assessor. Ch 8  <b>2nd Monday in May:</b> Qualified taxpayers may apply to county treasurer for property tax refund. WS 39-13-109c)(ii)(A)  <b>4th Mon in May:</b> Qualified veterans (or surviving spouse) may file for property tax exemption. WS 39-13-105c)  <b>May 1:</b> Railway company total mileage report for the cars of each company due to DOR (maximum of 30 calendar days extension). WS 39-13-103a)(v)(A)  <b>May 1:</b> Private railroad car companies annual reports to DOR (maximum of 30 calendar days extension). WS 39-13-107a)(ii)(A)  <b>On or before May 1:</b> All commercial coal transporters annually report and pay taxes due on total tons and miles in-state. WS 39-21-107a)(b)(b)  <b>4th Mon in May:</b> (Within 30 days after date or postmark date of assessment schedule, whichever is later) File objection on local assessments with board and county treasurer. File objection with assessor with reason. WS 39-13-102a)(i), 39-13-109b)(ii)								
Taxing Entity	<b>Jan 1:</b> Special districts file with County Clerk, County Assessor and DOR all required documentation. All year. W.S. 22-29-103(a)		<b>Mar 15:</b> Demo Compliance to County Commissioners. W.S. 39-13-104(a)(iv)(A)		<b>May 1:</b> All municipality departments shall submit budget request to the appropriate budget officer. WS 16-4-104(a),  <b>May 15:</b> Budget Officer shall prepare a tentative budget for each fund and file with the governing body. WS 16-4-104(a)  <b>4th Mon in May:</b> Incorporated cities and towns under 4,000 inhabitants, shall notify board of county commissioners of amount of tax to be collected against taxable property. WS 39-13-104a)(v)(A)  <b>Jun 30:</b> Fiscal year audits to commence. WS 16-4-121(a)	<b>Jun 1:</b> Cities & Towns Also, publish budget summary at least one week before budget hearing on third Tue of June. WS 16-4-109a)  <b>3rd Tues in June:</b> Budget hearings for cities and towns. Budgets are set for that fiscal year. The necessary appropriations shall be made and adopted to be in effect for the next fiscal year. WS 16-4-109b)(i) & 16-4-111(a)  <b>Jun 30:</b> Fiscal year audits to commence. WS 16-4-121(a)	<b>Jul 1:</b> Also, publish budget summary at least one week before budget hearing. WS 16-4-109a)  <b>3rd Mon in July:</b> Hearing for county budget. WS 16-4-109b)  <b>3rd Wed in July:</b> Budget hearings for schools and community colleges. Budgets are set for that fiscal year. WS 16-4-109b)(i) & 16-4-111(a)  <b>3rd Thurs in July:</b> Budget hearings for special districts. Budgets are set for that fiscal year. WS 16-4-109b)(i) & 16-4-111(a)  <b>Jul 31:</b> All governmental entities and special districts inform county commissioners of amount of tax to be collected. WS 39-13-104a)(v)(B)			<b>Nov 15:</b> School audits following the end of the audited fiscal year to be completed. WS 16-4-121a)			
Revenue	<b>Jan 1:</b> Assessment Date. WS 39-13-107a)(ii), and WS 39-13-103a)(i),... and WS 39-13-103a)(i)  <b>Second Tues of Jan:</b> Send copy of DOR annual report to the legislature. WS 39-11-102a)(i)  <b>Jan 1:</b> Valuation figures for agricultural land for assessment purposes shall be published. Ch 11  <b>On or Before 2nd Mon. of Jan:</b> Mail to County Treasurers income criteria for Property Tax Relief Program. Ch 19  <b>Jan 31:</b> The results of the Property Tax Division's annual assessment study of each county office shall be completed and presented to the Director of Revenue. Ch 9  <b>Jan 15:</b> With the best information available for oil & gas wells. This data is to be passed on to the Mineral's Division.  <b>Jan 15:</b> All Department assessed companies mailed annual report.  <b>By Jan 31:</b> Print and distribute Tax Code Designation Booklet. Create a complete set of taxing entity maps into PDF and post on the Department website.  <b>By Jan 31:</b> Send Department of Audit updated taxing entity address list.  <b>By Jan 31:</b> All Personal Property trending tables, depreciation tables and economic lives tables loaded in CRMA system and posted on Department Web Site.  <b>Month of Jan:</b> Provide the all commercial personal property and oil & gas personal property values to counties.  <b>Month of January:</b> Mail to all county assessors their respective sales tax list, airplanes list and boat list. Report of all drilling rigs in each county mailed out.	<b>Feb 15:</b> All companies requesting Pollution Control/Fire Exemptions must file applications with Department. Ch 16  <b>By Feb 28:</b> Create a complete set of taxing entity maps into PDF and post on the Department website.	<b>Mar 1:</b> Signed property listing from owner. W.S. 39-13-103(a) and W.S. 39-13-107a)(ii)  <b>Mar 1:</b> No later than the 1st notify each special district / entity compliance. W.S. 39-13-104(a)(iv)(A)  <b>Mar 15:</b> All Department assessed companies with Pollution Control and Fire Exemptions to be notified on the exemption amount. Ch 7  <b>Mar 31:</b> Determine final capitalization rates (or as soon thereafter as possible) Ch 7	<b>Apr 1:</b> Written request to Assessor for Personal Property extension. WS 39-13-107(u)  <b>Apr 1:</b> All Public Utility, Pipeline and Telecommunication Annual Reports due. WS 39-13-107(c)  <b>Apr 1:</b> All Public Utility Gross Intrastate Invoice 2nd half payment due. WS 37-2-107  <b>By Apr 30:</b> Complete the list of what the median residential home value in each county is. This is for the tax relief program.  <b>Month of April:</b> Hold the Agricultural Land Valuation Committee Meeting to discuss the Agricultural Land Valuation Study.	<b>May 1:</b> Mail public utility gross intrastate revenue assessment reports. WS 37-2-107  <b>May 1:</b> Railroad and Private Railcar Annual reports due. WS 39-13-107(a)  <b>Jun 1:</b> DOR certifies value of pipelines and utilities to assessors with notice of pollution and fire exemption (or as soon thereafter as possible). WS 39-13-102a)(i)  <b>1st Mon in Jun:</b> DOR certifies value of telephone and telegraph companies to assessors and applicant (or as soon thereafter as possible). WS 39-13-102a)(ii)	<b>Jun 1:</b> DOR certifies value of mineral production to assessors (or as soon thereafter as possible). WS 39-14-102a)  <b>1st Mon in July:</b> DOR certifies values of railroads to assessor. (or as soon thereafter as possible). WS 39-13-102a)(ii)  <b>Jul 1:</b> DOR certifies values of oil and gas production to counties for taxpayers granted extensions. Ch 6	<b>Aug 1:</b> Mail Public Utility gross intrastate revenue invoices to assessors. WS 37-2-107  <b>Sep 1:</b> Department shall notify all state assessed companies of late filing of annual report penalties. W.S. 39-13-108  <b>Sep 1:</b> Contact Wyoming Agricultural Statistics Service for the most recent commodity pricing information used in the Agricultural Land Valuation Study.  <b>Sep 15:</b> Certifies to State Treasurer the amount of veterans exemption to be refunded to the counties. W.S. 39-13-100a)  <b>Sep 15:</b> Private railcar tax statements mailed. Ch 8  <b>Month of Sep:</b> Prescribe application forms for valuation of mobile machinery. WS 31-18-205a)  <b>Month of Sep:</b> Start compliance review process of all special districts and entities.	<b>Sep 1:</b> Contact Wyoming Agricultural Statistics Service for the most recent commodity pricing information used in the Agricultural Land Valuation Study.  <b>Oct 15:</b> Mail state assess pollution control applications. Ch 18  <b>Oct 15:</b> Contact county clerk on special district elections or changes filed.  <b>Oct 10:</b> Contact Farm Credit Services for the long term portfolio interest rates for January through September of current year and October through December of previous year for the capitalization rate used in the Agricultural Land Valuation Study.	<b>Nov 1:</b> Contact the Wyoming Oil & Gas Conservation Commission for a download of all the well data in Wyoming. Obtain a download from the Departments Mineral division to run a comparison.  <b>Nov 10:</b> Contact the County Assessors and notify them on the missing tax entity addresses and information.  <b>Nov 17:</b> Notify the Departments Appraisal Services Section and Mineral's Division of all taxing entity boundary changes.  <b>Month of Nov:</b> Mail all certified assessment (State & County) histories of educational courses. Ch 13  <b>Month of Nov:</b> Complete the Departments Agricultural Land Valuation Study.  <b>Month of Nov:</b> Provide the mobile home decals to all county assessor offices.	<b>Third Mon in Dec:</b> Transmit to the Governor the annual Department report showing taxable property and its value. WS 39-11-102b)(i)  <b>Dec 1:</b> Verify all newly created tax district maps and tax codes.  <b>Dec 15:</b> Second notice to the Departments Appraisal Services Section and Mineral's Division of all taxing entity boundary changes.  <b>Dec 15:</b> Notify County Assessors of all taxing entity boundary changes within their county.  <b>Dec 31:</b> All Private Railcar tax payments due to Department. WS 39-13-108  <b>Dec 31:</b> Combine all tax entities and districts into individual coverage's by type. This will be used in the analysis of oil and gas wells.  <b>Dec 31:</b> All tax district information is due from each taxing entity.  <b>Month of Dec:</b> Update the Correspondence tracking database with a table for the new year.  <b>Month of Dec:</b> Mail to Assessors and all interested parties the completed Agricultural Land Valuation Study to be used for the up and coming assessment year. This includes the data push to the County Camea systems.  <b>Month of Dec:</b> Send invitation to Agricultural Lands Valuation Committee for the Spring Meeting to discuss the Study in use.			
County Assessor	<b>Jan 1:</b> All taxable property is listed, valued and assessed in the county in which it is located, in the name of the owner. WS 39-13-103b)(v)(A)  <b>Jan 1:</b> County assessors shall obtain from each property owner a complete and detailed statement of the amount of taxable (personal) property owned or controlled by the property owner. WS 39-13-103b)(v) and WS 39-13-107a)(ii)	<b>Feb 15:</b> All taxpayers requesting Pollution Control/Fire Exemption must file application with County. Ch 16	<b>Mar 1:</b> No later than the 1st notify each special district / entity compliance. W.S. 39-13-104(a)(iv)(A)	<b>On or Before 4th Mon in Apr:</b> Mail all assessment schedules. WS 39-13-103b)(v)  <b>On or Before 4th Mon in Apr:</b> Last day for assessors to return assessment roll to county commissioners. WS 39-13-100b)(ii)	<b>May 1:</b> Taxpayers are notified of amount of pollution and fire control exemption approved by assessor. Ch 18  <b>4th Mon in May:</b> Assessor will provide copy of objection from taxpayer to county clerk acting as clerk of county board. WS 39-13-109b)(ii)	<b>No Later Than June 1:</b> County abstract is submitted to the State Board of Equalization for review and possible change. WS 39-13-102a)		<b>Aug 10:</b> County Assessor certifies to State Board all valuations and levies fixed in their respective counties. WS 39-11-102-1a)(v)  <b>Aug 10:</b> County Assessor files with the Department annual summary of deferred taxes. WS 39-13-107b)(ii)(K)  <b>3rd Monday in Aug:</b> County assessor computes taxes and delivers the assessment roll to county treasurer for collection. WS 39-13-107b)(ii)(A) and WS 39-13-102a)	<b>Sep 1:</b> Certifies to Revenue the amount of veterans exemption. WS 39-13-102a)	<b>No Later than Oct 15:</b> Report on Property Tax Relief Program due to DOR. Ch 19  <b>Oct 15:</b> Mail County Pollution Control applications. Ch 16			
County Commissioners/ Board of Equalization	<b>First meeting:</b> May divide county into assessment districts. WS 39-13-102a)  <b>Jan 1:</b> County Commissioners may not certify tax levies to any entity or special district without a notice of compliance. W.S. 39-13-104(a)(iv)(B)  <b>Jan 31:</b> Furnish suitable assessment rolls and schedules to county assessor to enter legal description of property. WS 39-13-102b)			<b>Not Earlier Than 4th Tue in April:</b> County Board of Equalization meet at such times as necessary to perform statutory duties on current year assessments. WS 39-13-102a)			<b>Prior to July 1:</b> Submit proposed rules, etc for Property Tax Deferral Program to DOR. WS 39-13-107b)(ii)(A)  <b>3rd Mon in July:</b> County budget hearing. Budgets are set for that fiscal year. WS 16-4-109a)	<b>1st Monday in Aug:</b> County board of equalization decides all current year protests by written decision. WS 39-13-102a)(v)  <b>1st Monday in Aug:</b> County commissioners levy the necessary taxes for the year. WS 39-13-107b)(ii)(A) and WS 39-13-102a)			<b>Dec 1:</b> Make applications to State Treasurer for disbursement of deferred taxes. WS 39-13-107b)(ii)(F)		
County Treasurer					<b>May 10:</b> All 2nd half tax payments due. W.S. 39-13-108			<b>Aug 31:</b> Property tax refund issued by treasurer. WS 39-13-109c)(ii)(B)		<b>Oct 10:</b> County Treasurer sends tax bills, including property description, assessed value and mill levies, to each taxpayer at last known address. WS 39-13-107b)(ii)(c)		<b>Dec 31:</b> County tax payments may be paid in full without penalty. WS 39-13-108	
State Board of Equalization								<b>1st Monday in Aug:</b> State Board certifies to county board of equalization the amount of levy for state purposes and any changed valuation for any county. WS 39-11-201-1a)(v)  <b>1st Monday in Aug:</b> State Board notifies the board of county commissioners of amount of tax to be collected against taxable property for state purposes as provided by WS 8-4-302 and WS 21-13-303. WS 39-13-104d)(ii)(C)	<b>Sep. 1:</b> State Board sets mobile machinery mill levy. WS 31-18-205a)				